

Northeast Municipal Advisory Committee
Draft Budget

	County Revised Draft Budget	MAC Revised 4/7 Budget(North Dade)
Population estimate	16,736	16,736
Ad Valorem (Property) Taxes (808,921,684 @2.447- 95% collection)	\$ 1,921,000	1 \$ 1,921,000
Franchise Fees		
Electric		-
Gas		-
Towing		-
Subtotal Franchise fees	529,000	2 502,550
Utility Taxes		
Electric		-
Gas		-
Water		-
Subtotal Utility taxes	1,046,000	3 993,700
Communications Service Tax	842,000	4 842,000
Occupational license tax	54,000	5 54,000
Building permit fees		6 331,165
Intergovernmental revenue:		
Alcoholic Beverage licenses	4,000	7 4,000
State Revenue Sharing		8 395,000
Local Gov't Half cent sales Tax	832,000	8 948,000
Subtotal Intergovernmental revenue	836,000	1,347,000
Local option gas tax		9 303,000
New local option gas tax		-
Charges for Services		10 122,000
Fines and Forfeitures	88,000	11 88,000
Other Revenue:		
Bus bench permit fees		12 10,300
Interest earnings	28,000	13 28,000
Other revenue	14,000	13 14,000
	42,000	52,300
Total Revenue	\$ 5,358,000	\$ 6,556,715
Expenditures		
General Fund		
Council/ Manager		14 \$ 293,248
Attorney		15 200,000
Clerk		16 208,759
Finance Department		17 113,145
Police Department	2,349,218	18 3,234,348
Police Department- Specialized police costs	864,486	18 469,837
Building & Planning	331,165	6 331,165
QNIP(Debt and pay as you go)	135,980	13 135,980
Public Works	68,750	13 68,750
Parks & Recreation	278,460	19 306,450
General Government		200,000
(includes Rent, Insurance, and communication related costs i.e. telephone)		
Policy formulation/ internal support	267,069	
School Crossing Guards		35,935
Contingency (5% of ad valorem rounded)		100,000
Total Expenditures	4,295,128	5,697,616
Excess of revenue over expenditures	1,062,872	859,099
Mitigation cost (1 Mill)		785,078
Net excess of revenue over expenditures	1,062,872	74,021

Northeast Municipal Advisory Committee
Draft Budget Notes

Note: 1 These estimates include operating expenses and salaries and related costs.
No estimate is provided for stormwater utility- expectation is revenue will equal expense
No reserve included for capital outlay reserve, current year expenses includes approx. \$10k for computers which could provide a future year reserve
Highlighted amounts are based on County UMSA Budget estimate due to lack of better information.

Key

Revenue

- | | |
|----------------------|---|
| 1 Ad Valorem | Ad Valorem tax revenue is calculated based on the 2003 tax roll information. Amount reprinted was provided by Jorge Fernandez
The estimate for property tax revenue is based on the current millage rate used by UMSA and an industry standard average of 95% collectability. |
| 2 FF | Per discussion with Jorge Fernandez, we will be able to collect at rates which are in place with the County and are higher than our surrounding cities are receiving, therefore our revenue from this source will be higher than our neighboring Cities based on deal worked out between County & each service provider subject to franchise fee. |
| <i>UT</i> | <i>This tax is based on a 10% tax levied on each customers bill for service</i> |
| 3 | Per discussion with Jorge Fernandez, we will be able to collect at rates which are in place with the County and are higher than our surrounding cities are receiving, therefore our revenue from this source will be higher than our neighboring Cities based on deal worked out between County & each Utility service provider. |
| 4 CST | Need actual estimate from Fl. Dept. of Revenue, current estimate is based on County UMSA budget estimate. |
| 5 Occ. Lic | Estimated based on County UMSA estimate. |
| 7 Alc Lic. | Estimated based on County UMSA estimate. |
| 8 Rev Share | Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member. |
| 8 1/2 cent sales | Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member. |
| 9 Local option | Includes Local option gas taxes of 5 & 6 cents provided by Bill Koppel and estimated for MAC. |
| 10 Parks | Amount represents revenue for Parks & Recreation based on County provided amounts for two parks for prior fiscal year actual. |
| 11 Fines & For. | Estimated based on County UMSA estimate. |
| 12 bus bench permits | Estimated average for advertising based on neighboring cities is \$103, estimated to have 100 benches per Bill Koppel. |
| 13 | Estimated based on County UMSA estimate. |

Expenditures

- | | |
|---------------------|---|
| 14 council/manager | Average of Palmetto Bay (1 manager & 1 assistant manager) & Cutler Ridge(1 manager-100k, 1 assistant manager-65k, 1 admin-25k 37.65 fringe%), See separate schedule. |
| 15 attorney | Average of Palmetto Bay & Cutler Ridge- Contracted |
| 16 clerk | Average of Palmetto Bay(1 clerk and 1 customer service rep. & Cutler Ridge(1 clerk-70, 1 assistant-40, 1 admin-25). See separate schedule. |
| 17 finance | Average of Palmetto Bay (1 director & 1 accountant) & Cutler Ridge(1 director-70k, 1 clerk-27.5k) See separate schedule.- Finance Director assumed to be Ass. City Manager -1 salary |
| 18 | Based on revised estimate provided by Police on 3/10/04 to Bill Koppel |
| 18 | Based on revised estimate provided by Police on 3/10/04 to Bill Koppel |
| 6 building & zoning | Rounded amount based on County estimate, with revenue expected to offset expense. |
| 19 | Based on average of actual expenditures for two parks provided by County- Highland Oaks & Ojus of \$347,700 and County UMSA estimate \$265,200. |
| 20 Gen Gov't | Estimated charge on all towns projected by OCI
Estimate for general government based on discussions with Budget Committee members BK& RM, includes Insurance, rent and communication expenses including telephone. |

Note- Expenditures Expenditure categories include approximately \$20,000 for capital outlay which will be needed initially and include computers and other capital supplies.
Items such as computers represent one time capital outlays that should last at least 5 years before needing replacement. As a result, in subsequent years the \$20k may be eliminated or use for other purchases of capital as deemed appropriate.

Expenditure Estimate Detail

Cutler Ridge

Council/ Manager

Council expenses	6,700
Town manager	100,000
Ass mgr	65,000
admin ass.	25,000
fringe costs	70,535
travel & per diem	4,000
rentals and leases	4,800
publ. Dues & training	4,000
R&M	300
computers-3	6,000
	286,335

Clerk

Clerk	70,000
Ass. Clerk	40,000
Admin Ass.	25,000
fringe costs	55,328
travel & per diem	2,000
advertising	20,000
publ. Dues & training	1,500
records retention	12,000
computers-3	6,000
	231,828

Finance

Finance Dir.	70,000
Accountant	27,500
fringe costs	38,959
travel & per diem	2,000
accounting & auditing	45,000
publ. Dues & training	2,000
supplies	6,000
computers-3	6,000
	197,459

General Gov't

Insurance	65,000
Rent	75,000
Telephone	60,000
estimated total	<u><u>200,000</u></u>

Attorney

Cutler Ridge	150,000
Palmetto Bay	250,000

Average	<u><u>200,000</u></u>
---------	-----------------------

Palmetto Bay

Total	300,160	185,690	168,830
-------	---------	---------	---------

Average total	<u><u>293,248</u></u>	<u><u>208,759</u></u>
---------------	-----------------------	-----------------------

	183,145
Asst City mgr/fin dir.	(70,000)
	<u><u>113,145</u></u>

School Crossing Guards	
5 guards	\$11,057/ guard
	55,285
Less 35% reimb.	19,350
Net School Guards	35,935

Expenditure Estimate Detail

Cutler Ridge

Council/ Manager

Clerk

Council expenses	6,700
Town manager	100,000
Ass mgr	65,000
admin ass.	25,000
fringe costs	70,535
travel & per diem	4,000
rentals and leases	4,800
publ. Dues & training	4,000
R&M	300
computers-3	6,000
	286,335

Clerk	70,000
Ass. Clerk	40,000
Admin Ass.	25,000
fringe costs	55,328
travel & per diem	2,000
advertising	20,000
publ. Dues & training	1,500
records retention	12,000
computers-3	6,000
	231,828

Palmetto Bay

Total 300,160

185,690

Average total 293,248

208,759

Finance		General Gov't		200,000
				208,759
Finance Dir.	70,000	Insurance	65,000	183,145
Accountant	27,500	Rent	75,000	#####
		Telephone	60,000	681,808
fringe costs	38,959			270,000
travel & per diem	2,000	estimated total	200,000	
accounting & auditing	45,000			
publ. Dues & training	2,000			
supplies	6,000	Attorney		
computers-3	6,000	Cutler Ridge	150,000	
	197,459	Palmetto Bay	250,000	
		Average	200,000	
	168,830			
	183,145			

	County Draft Budget	MAC Proposed Budget(North Dade)	
Population estimate	16,736	16,736	
Ad Valorem (Property) Taxes (808,921,684 @2.447- 95% collection)	\$ 1,633,000	\$ 1,880,000	a
Franchise Fees			
Electric	-	410,000	b
Gas	-	34,000	c
Towing	-	10,000	bb
Subtotal Franchise fees	389,000	454,000	e
Utility Taxes			
Electric	-	690,000	f
Gas	-	31,000	g
Water	-	135,000	h
Subtotal Utility taxes	996,000	856,000	
Communications Service Tax	812,000	812,000	i
Occupational license tax	53,000	53,000	j
Building permit fees	-	270,000	z
Intergovernmental revenue:			
Alcoholic Beverage licenses	4,000	4,000	k
State Revenue Sharing	-	395,000	l
Local Gov't Half cent sales Tax	982,000	948,000	m
Subtotal Intergovernmental revenue	986,000	1,347,000	
Local option gas tax	-	303,000	n
New local option gas tax	-	120,000	o
Charges for Services	-	122,000	p
Fines and Forfeitures	110,000	110,000	q
Other Revenue:			
Bus bench permit fees	-	10,300	r
Interest earnings	26,000	26,000	s
Other revenue	13,000	13,000	s
	39,000	49,300	
Total Revenue	\$ 5,018,000	\$ 6,376,300	
Expenditures			
General Fund			
Council/ Manager		\$ 293,248	t,1

Attorney		200,000	u
Clerk		208,759	v,1
General Government		294,000	cc
Finance Department		183,145	w,1
Police Department	1,861,816	3,600,734	x
Police Department- Specialized police costs	685,128	681,808	y
Building & Planning	269,386	270,000	z
QNIP(Debt and pay as you go)	338,905	338,905	s
Public Works	84,484	85,000	s
Parks & Recreation	265,200	306,450	aa
Policy formulation/ internal support	153,521		
Total Expenditures	3,658,440	6,462,048	
Total Expenditures(excluding specialized costs)			
Excess of revenue over expenditures	1,359,560	(85,748)	
Excess of revenue over expenditures excl. special serv.	2,044,688	596,060	

Northeast Municipal Advisory Committee
Draft Budget Notes

Note: 1 These estimates include operating expenses and salaries and related costs.
No estimate is provided for stormwater utility- expectation is revenue will equal expense
No reserve included for capital outlay reserve, current year expenses includes approx. \$10k for computers which could provide a future year reserve
Highlighted amounts are based on County UMSA Budget estimate due to lack of better information.

Key		
	Revenue	
a	Ad Valorem	Ad Valorem tax revenue is calculated based on the 2003 tax roll information provided by Glenn Gopman, MAC Member.
a	Ad Valorem	The County draft budget is based on the 2002 property tax roll amount \$702,419,184 which results in a lower estimate. The estimate for property tax revenue is based on the current millage rate used by UMSA and an industry standard average of 95% collectability.
b	FF-Electric	Franchise fees are based on 6% per each customer. An estimate for this is pending the total amount of electricity sales revenue in the area less Dade County adjustment.- provided by OCI.
c	FF-Gas	Estimated amount is based on an average per capita amount of \$2.03 based on averages of neighboring cities- North Miami, North Miami Beach & Miramar
d	FF_Refuse	To estimate this amount we need the total number of businesses in the area (per Miami Gardens budget- average per business based on North Miami- \$732.14)
e	FF	Estimated based on County UMSA estimate due to lack of better available information. Estimate is for total franchise fee revenue.
	UT	<i>This tax is based on a 10% tax levied on each customers bill for service</i>
f	UT-Electric	Estimated revenue is based on an average per capita amount of \$41.22 which is based on average per capita revenue of surrounding cities (North Miami \$2,324,261/pop. 59880, North Miami Beach \$1,572,680/ pop. 40,786, and Miramar \$2,781,074/ pop. 61,425) multiplied by our estimated per capita amount listed above.
g	UT-Gas	Estimated revenue is based on an average per capita amount of \$1.84 which is based on average per capita revenue of surrounding cities (North Miami \$98,450, North Miami Beach \$96,610, and Miramar \$102,909) multiplied by our estimated per capita amount listed above.
h	UT-Water	Estimated revenue is based on an average per capita amount of \$8.05 which is based on average per capita revenue of Miramar (\$494,390)
i	CST	Need actual estimate from FL Dept. of Revenue, current estimate is based on County UMSA budget estimate.
j	Occ. Lic	Estimated based on County UMSA estimate.
k	Alc Lic.	Estimated based on County UMSA estimate.
l	Rev Share	Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member.
m	1/2 cent sales	Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member.
n	Local option	Includes Local option gas taxes of 5 & 6 cents provided by Bill Koppel and estimated for MAC.
o	Local option	Additional local option tax provided by Jack Osterholt.
p	Parks	Amount represents revenue for Parks & Recreation based on County provided amounts for two parks for prior fiscal year actual.
q	Fines & For.	Estimated based on County UMSA estimate.
r	bus bench permits	Estimated average for advertising based on neighboring cities is \$103, estimated to have 100 benches per Bill Koppel.
s		Estimated based on County UMSA estimate.
Expenditures		
t	council/manager	Average of Palmetto Bay (1 manager & 1 assistant manager) & Cutler Ridge(1 manager-100k, 1 assistant manager-65k, 1 admin-25k 37.65 fringe%), See separate schedule.
u	attorney	Average of Palmetto Bay & Cutler Ridge- Contracted
v	clerk	Average of Palmetto Bay(1 clerk and 1 customer service rep. & Cutler Ridge(1 clerk-70, 1 assistant-40, 1 admin-25). See separate schedule.
w		Average of Palmetto Bay (1 director & 1 accountant) & Cutler Ridge(1 director-70k, 1 clerk-27.5k) See separate schedule.
x		Based on revised estimate provided to Bill Koppel from Police on 11/25/03
y		Based on revised estimate provided to Bill Koppel from Police on 11/25/03
z	building & zoning	Rounded amount based on County estimate, with revenue expected to offset expense.
aa		Based on average of actual expenditures for two parks provided by County- Highland Oaks & Ojus of \$347,700 and County UMSA estimate \$265,200.
bb		Estimated charge on all tows projected by OCI
cc	Gen Gov't	Estimate for general government based on discussions with Budget Committee members BK& RM.

Northeast Municipal Advisory Committee
Estimated Revenues

	County Draft Budget	MAC Proposed Budget(North Dade)	MAC Proposed Budget(Cutler Ridge)	
Population estimate	16,736	16,736		
Ad Valorem (Property) Taxes (702,419,184 @2.447- 95% collection)	\$ 1,633,000	\$ 1,632,879	N/A	
Franchise Fees				
Electric		N/A	N/A	Need number from FPL based on 6% per each customer
Gas		33,974	N/A	2.03 per capita based on averages of North Miami, North Miami Beach & Miramar
Towing		N/A	N/A	
Refuse (Solid Waste)		N/A	N/A	Need number of businesses in area
Subtotal Franchise fees	389,000	389,000	N/A	
Utility Taxes				
Electric		689,858	N/A	41.22 per capita
Gas		30,794	N/A	
Water		134,725	N/A	
Subtotal Utility taxes	996,000	855,377	N/A	
Communications Service Tax	812,000	812,000	N/A	Need actual estimate from Fl. Dept. of Revenue
Occupational license tax	53,000	53,000	N/A	
Building permit fees			N/A	
Other licenses, fees and permits			N/A	
Intergovernmental revenue:				
Alcoholic Beverage licenses	4,000		N/A	
State Revenue Sharing		395,086	N/A	
Local Gov't Half cent sales Tax	982,000	947,771	N/A	
Motor fuel tax refunds			N/A	
Subtotal Intergovernmental revenue	986,000	1,342,857		
Local option gas tax			N/A	
Charges for Services			N/A	
Fines and Forfeitures	110,000	110,000	N/A	
Other Revenue:				
Off Duty Revenue			N/A	
Bus bench permit fees			N/A	
Interest earnings	26,000		N/A	
Other revenue	13,000			
	39,000	39,000		
Total Revenue	\$ 5,018,000	\$ 5,234,113		
Expenditures				
General Fund				
Council/ Manager		\$ 293,248	Average of Palmetto Bay & Cutler Ridge	
Attorney		200,000	Average of Palmetto Bay & Cutler Ridge	
Clerk		208,759	Average of Palmetto Bay & Cutler Ridge	
General Government				
Finance Department		183,145	Average of Palmetto Bay & Cutler Ridge	
Police Department		3,957,156	Average of Palmetto Bay & Cutler Ridge	
Building & Planning				
Public Works				
Parks & Recreation				
Total Expenditures		4,842,307		
Excess of revenue over expenditures		391,806		

Northeast Municipal Advisory Committee
Estimated Revenues

	County Draft Budget	MAC Proposed Budget(North Dade)	
Population estimate	16,736	16,736	
Ad Valorem (Property) Taxes (808,921,684 @ 2.447- 95% collection)	\$ 1,633,000	\$ 1,880,000	a
Franchise Fees			
Electric		N/A	b,e
Gas		34,000	c
Towing		N/A	
Refuse (Solid Waste)		N/A	d
Subtotal Franchise fees	389,000	389,000	e
Utility Taxes			
Electric		690,000	f
Gas		31,000	g
Water		135,000	h
Subtotal Utility taxes	996,000	856,000	
Communications Service Tax	812,000	812,000	i
Occupational license tax	53,000	53,000	j
Building permit fees			
Other licenses, fees and permits			
Intergovernmental revenue:			
Alcoholic Beverage licenses	4,000	4,000	k
State Revenue Sharing		395,000	l
Local Gov't Half cent sales Tax	982,000	948,000	m
Motor fuel tax refunds			
Subtotal Intergovernmental revenue	986,000	1,347,000	
Local option gas tax		303,000	n
New local option gas tax		120,000	o
Charges for Services		122,000	p
Fines and Forfeitures	110,000	110,000	q
Other Revenue:			
Bus bench permit fees			r
Interest earnings	26,000		s
Other revenue	13,000		s
	39,000	39,000	s
Total Revenue	\$ 5,018,000	\$ 6,031,000	

Expenditures

General Fund			
Council/ Manager		\$ 293,248	o,1
Attorney		200,000	p
Clerk		208,759	q,1
General Government			
Finance Department		183,145	r,1
Police Department	1,861,816	3,600,734	s
Police Department- Specialized police costs	685,128	681,808	t
Building & Planning	269,386	270,000	
QNIP(Debt and pay as you go)	338,905		
Public Works	84,484	85,000	u
Parks & Recreation	265,200	347,700	v
Policy formulation/ internal support	153,521		
Total Expenditures	3,658,440	5,870,393	
Excess of revenue over expenditures	1,359,560	160,607	
Excess of revenue over expenditures excl. special serv.		842,415	

Northeast Municipal Advisory Committee
Estimated Revenues

Note: 1 These estimates include operating expenses and salaries and related costs.
Highlighted amounts are based on County UMSA Budget estimate due to lack of better information.

Key

Revenue		
a	Ad Valorem	Ad Valorem tax revenue is calculated based on the 2003 tax roll information provided by Glenn Gopman, MAC Member.
a	Ad Valorem	The County draft budget is based on the 2002 property tax roll amount \$702,419,184 which results in a lower estimate. The estimate for property tax revenue is based on the current millage rate used by UMSA and an industry standard average of 95% collectability.
b	FF-Electric	Franchise fees are based on 6% per each customer. An estimate for this is pending the total amount of electricity sales revenue in the area less Dade C
c	FF-Gas	Estimated amount is based on an average per capita amount of \$2.03 based on averages of neighboring cities- North Miami, North Miami Beach & Mira
d	FF_Refuse	To estimate this amount we need the total number of businesses in the area (per Miami Gardens budget- average per business based on North Miami- \$
e	FF	Estimated based on County UMSA estimate due to lack of better available information. Estimate is for total franchise fee revenue.
	UT	<i>This tax is based on a 10% tax levied on each customers bill for service</i>
f	UT-Electric	Estimated revenue is based on an average per capita amount of \$41.22 which is based on average per capita revenue of surrounding cities (North Miarr North Miami Beach \$1,572,680/ pop. 40,786, and Miramar \$2,781,074/ pop. 61,425) multiplid by our estimated per capita amount listed above.
g	UT-Gas	Estimated revenue is based on an average per capita amount of \$1.84 which is based on average per capita revenue of surrounding cities (North Miami North Miami Beach \$96,610, and Miramar \$102,909) multiplid by our estimated per capita amount listed above.
h	UT-Water	Estimated revenue is based on an average per capita amount of \$8.05 which is based on average per capita revenue of Miramar (\$494,390)
i	CST	Need actual estimate from Fl. Dept. of Revenue, current estimate is based on County UMSA budget estimate.
j	Occ. Lic	Estimated based on County UMSA estimate.
k	Alc Lic.	Estimated based on County UMSA estimate.
l	Rev Share	Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member.
m	1/2 cent sales	Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member.
n	Local option	Includes Local option gas taxes of 5 & 6 cents provided by Bill Koppel and estimated for MAC.
o	Local option	Additional local option tax provided by Jack Osterholt.
p	Parks	Amount represents revenue for Parks & Recreation based on County provided amounts for two parks for prior fiscal year actual.
q	Fines & For.	Estimated based on County UMSA estimate.
r	bus bench permits	Estimated average for advertising based on neighboring cities is \$103, no estimate provided based on lack of number of bus benches in area.
s		Estimated based on County UMSA estimate.
o		Average of Palmetto Bay (1 manager & 1 assistant manager) & Cutler Ridge(1 manager-100k, 1 assistant manager-65k, 1 admin-25k 37.65 fringe%)
p		Average of Palmetto Bay & Cutler Ridge- Contracted
q		Average of Palmetto Bay(1 clerk and 1 customer service rep. & Cutler Ridge(1 clerk-70, 1 assistant-40, 1 admin-25)
r		Average of Palmetto Bay (1 director & 1 accountant) & Cutler Ridge(1 director-70k, 1 clerk-27.5k)
s		Based on revised estimate provided to Bill Koppel from Police on 11/25/03
t		Based on revised estimate provided to Bill Koppel from Police on 11/25/03
u		Rounded amount based on County estimate
v		Based on actual expenditures for two parks provided by County- Highland Oaks & Ojus
w		

Northeast Municipal Advisory Committee
Estimated Revenues

	County Draft Budget	MAC Proposed Budget(North Dade)	
Population estimate	16,736	16,736	
Ad Valorem (Property) Taxes (808,921,684 @2.447- 95% collection)	\$ 1,633,000	\$ 1,880,000	a
Franchise Fees			
Electric		410,000	b
Gas		34,000	c
Towing		10,000	bb
Refuse (Solid Waste)		N/A	d
Subtotal Franchise fees	389,000	454,000	e
Utility Taxes			
Electric		690,000	f
Gas		31,000	g
Water		135,000	h
Subtotal Utility taxes	996,000	856,000	
Communications Service Tax	812,000	812,000	i
Occupational license tax	53,000	53,000	j
Building permit fees			
Other licenses, fees and permits			
Intergovernmental revenue:			
Alcoholic Beverage licenses	4,000	4,000	k
State Revenue Sharing		395,000	l
Local Gov't Half cent sales Tax	982,000	948,000	m
Motor fuel tax refunds			
Subtotal Intergovernmental revenue	986,000	1,347,000	
Local option gas tax		303,000	n
New local option gas tax		120,000	o
Charges for Services		122,000	p
Fines and Forfeitures	110,000	110,000	q
Other Revenue:			
Bus bench permit fees			r
Interest earnings	26,000		s
Other revenue	13,000		s
	39,000	39,000	s
Total Revenue	\$ 5,018,000	\$ 6,096,000	

Expenditures

General Fund		
Council/ Manager		\$ 293,248 t,1
Attorney		200,000 u
Clerk		208,759 v,1
General Government		200,000
Finance Department		183,145 w,1
Police Department	1,861,816	3,600,734 x
Police Department- Specialized police costs	685,128	681,808 y
Building & Planning	269,386	270,000 z
QNIP(Debt and pay as you go)	338,905	338,905 s
Public Works	84,484	85,000 z
Parks & Recreation	265,200	347,700 aa
Policy formulation/ internal support	153,521	
Total Expenditures	3,658,440	6,409,298
Total Expenditures(excl. spec serv. & QNIP)		5,388,585
Excess of revenue over expenditures	1,359,560	(313,298)
Excess of revenue over expenditures excl. special serv.		368,510

Northeast Municipal Advisory Committee
Estimated Revenues

Excess of revenue over expenditures excl. special serv.&QNIP 707,415

Note: 1 These estimates include operating expenses and salaries and related costs.
No estimate is provided for stormwater utility- expectation is revenue will equal expense
No reserve included for capital outlay reserve, current year expenses includes approx. \$10k for computers which could provide a future year reserve
Highlighted amounts are based on County UMSA Budget estimate due to lack of better information.

Key

Revenue

a	Ad Valorem	Ad Valorem tax revenue is calculated based on the 2003 tax roll information provided by Glenn Gopman, MAC Member.
a	Ad Valorem	The County draft budget is based on the 2002 property tax roll amount \$702,419,184 which results in a lower estimate. The estimate for property tax revenue is based on the current millage rate used by UMSA and an industry standard average of 95% collectability.
b	FF-Electric	Franchise fees are based on 6% per each customer. An estimate for this is pending the total amount of electricity sales revenue in the area less Dade County at
c	FF-Gas	Estimated amount is based on an average per capita amount of \$2.03 based on averages of neighboring cities- North Miami, North Miami Beach & Miramar
d	FF_Refuse	To estimate this amount we need the total number of businesses in the area (per Miami Gardens budget- average per business based on North Miami- \$732.14)
e	FF	Estimated based on County UMSA estimate due to lack of better available information. Estimate is for total franchise fee revenue.
	UT	<i>This tax is based on a 10% tax levied on each customers bill for service</i>
f	UT-Electric	Estimated revenue is based on an average per capita amount of \$41.22 which is based on average per capita revenue of surrounding cities (North Miami \$2,324 North Miami Beach \$1,572,680/ pop. 40,786, and Miramar \$2,781,074/ pop. 61,425) multiplied by our estimated per capita amount listed above.
g	UT-Gas	Estimated revenue is based on an average per capita amount of \$1.84 which is based on average per capita revenue of surrounding cities (North Miami \$98,450 North Miami Beach \$96,610, and Miramar \$102,909) multiplied by our estimated per capita amount listed above.
h	UT-Water	Estimated revenue is based on an average per capita amount of \$8.05 which is based on average per capita revenue of Miramar (\$494,390)
i	CST	Need actual estimate from Fl. Dept. of Revenue, current estimate is based on County UMSA budget estimate.
j	Occ. Lic	Estimated based on County UMSA estimate.
k	Alc Lic.	Estimated based on County UMSA estimate.
l	Rev Share	Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member.
m	1/2 cent sales	Based on schedule provided by State of Florida for potential new City- provided by Jaap Donath, MAC member.
n	Local option	Includes Local option gas taxes of 5 & 6 cents provided by Bill Koppel and estimated for MAC.
o	Local option	Additional local option tax provided by Jack Osterholt.
p	Parks	Amount represents revenue for Parks & Recreation based on County provided amounts for two parks for prior fiscal year actual.
q	Fines & For.	Estimated based on County UMSA estimate.
r	bus bench permits	Estimated average for advertising based on neighboring cities is \$103, no estimate provided based on lack of number of bus benches in area.
s		Estimated based on County UMSA estimate.

Expenditures

t	council/manager	Average of Palmetto Bay (1 manager & 1 assistant manager) & Cutler Ridge(1 manager-100k, 1 assistant manager-65k, 1 admin-25k 37.65 fringe%)
u	attorney	Average of Palmetto Bay & Cutler Ridge- Contracted
v	clerk	Average of Palmetto Bay(1 clerk and 1 customer service rep. & Cutler Ridge(1 clerk-70, 1 assistant-40, 1 admin-25)
w		Average of Palmetto Bay (1 director & 1 accountant) & Cutler Ridge(1 director-70k, 1 clerk-27.5k)
x		Based on revised estimate provided to Bill Koppel from Police on 11/25/03
y		Based on revised estimate provided to Bill Koppel from Police on 11/25/03
z		Rounded amount based on County estimate
aa		Based on actual expenditures for two parks provided by County- Highland Oaks & Ojus
bb		Estimated charge on all tows projected by OCI

1 Property tax value per georges latest sheet does not match what Glen provided
808,921,684 826397969 diff. 40,626

2 How do current mitigation fees paid impact the cost of police services charged to us. Per County memo dated 1/21/03
MSTF fund revenues are being used to offset primarily police costs.

3 Why are franchise fee taxes so much higher now then our estimate or prior one?

4 Why are utility taxes so much higher than our estimate?

5 Why is QNIP debt expense \$200,000 less than previous amount?

Note- Difference in revenue with OCI is they do not budget any revenue for parks and rec vs 100,000 and they are 200,000 less on buliiding and zoning.